

CERTIFICATE

TO THE CLERK OF Pratt COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Pratt Community College

certify that: (1) the hearing mentioned in the attached proof of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018-2019; and (3) the Amount(s) of 2018 Tax to be Levied are within statutory limitations.

Table of Contents:			2018-2019 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2018 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness		2			
Statement of Conditional Lease, etc.		2a			
Current Funds Unrestricted:					
General	71-204	3, 4	9,709,370	6,361,497	39.481
Postsecondary Technical Education		5, 6	4,357,038	XXXXXXXXXX	
Adult Education	71-617	7, 8	5,000	0	
Adult Supplementary Education	74-32,261	9, 10	20,000	XXXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXXX	
Auxiliary Enterprise		11	5,558,200	XXXXXXXXXX	
Total Current Funds Unrestricted			19,649,608	6,361,497	
Plant Funds					
Capital Outlay	71-501	12, 13	825,000	0	
Bond and Interest	10-113	14,15	480,394	(0)	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113	16	10,269	XXXXXXXXXX	
Total Plant Funds			1,315,663	(0)	
Total - All Funds		XXXXXXXXXX	20,965,272		
Publication		17			
Final Assessed Valuation	168,673,061				
Municipal Accounting Use Only	NRP-7,544,352				
Received _____	161,128,709				
Reviewed by _____					
Follow-up: Yes _____ No _____					

Attest: Oct. 17, 2018
Sherry K. Ruse
 County Clerk

Assisted by: Kent Adams, Board Treasurer

G. J. Adams, Board Chair
H. Duane DeWese, Board Vice-Chair
 Signature and Title of Elected Official

STATEMENT OF INDEBTEDNESS

Page No. 2

Adopted Budget

Current Funds Unrestricted General Fund	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Unencumbered Cash Balance July 1	1	10,138,180	10,560,185	11,105,380
Transfer of Fund Balances, July 1 *	2	XXXXXXXXXX	XXXXXXXXXX	0
Adjusted Unencumbered Cash Balance, July 1	3	10,138,180	10,560,185	11,105,380
Revenues				
Student Sources:				
Tuition	4	842,140	558,087	1,014,697
Fees	5			
Total Student Income	9	842,140	558,087	1,014,697
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered/Non-Tiered State Aid (Form 108)	20	1,183,980	1,183,980	1,216,635
LAVTR	21			0
State Grants and Contracts	22		11,905	12,216
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,183,980	1,195,885	1,228,851
Local Sources:				
Prior Year Ad Valorem Property Tax	30			(0)
Current Year Ad Valorem Property Tax	31	5,797,310	6,039,536	XXXXXXXXXX
Motor Vehicle Tax	32	438,217	437,347	376,922
Recreational Vehicle Tax	33		4,322	4,698
Delinquent Tax	34	504	72,959	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	6,236,031	6,554,164	381,620
Other Sources:				
Gifts	40			
Interest	41	1,100	1,949	10,000
All Other Income	42	131,284	23,391	648,448
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	132,384	25,340	658,448
Total Revenues (9 + 19 + 29 + 39 + 49)	60	8,394,535	8,333,476	3,283,616
Total Resources Available (3 + 60)	62	18,532,715	18,893,661	14,388,996

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

CURRENT FUNDS UNRESTRICTED General Fund	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	18,532,715	18,893,661	14,388,996
EXPENDITURES				
Education and General:				
Instruction	63	1,453,745	1,497,909	1,693,119
Research	64			
Public Service	65			
Academic Support	66	247,955	232,510	326,188
Student Services	67	2,168,909	2,311,820	2,313,226
Institutional Support	68	1,231,028	1,425,593	1,786,062
Operation and Maintenance	69	556,860	550,332	658,005
Scholarships	70	180,012	203,222	200,000
Total Expenditures	79	5,838,509	6,221,386	6,976,600
Transfers				
Transfer to Vocational	81	1,783,005	1,203,954	1,742,089
Non-Mandatory Transfers	82	211,095	220,500	860,217
Mandatory Transfers	83	139,921	142,441	130,464
Total Transfers	89	2,134,021	1,566,895	2,732,770
Total Expenditures & Transfers (79 + 89)	90	7,972,530	7,788,281	9,709,370
Unencumbered Cash Balance June 30 (62 - 90)	91	10,560,185	11,105,380	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			11,105,380
Tax in Process (30)	95			(0)
Total Resources less tax-in-process (60 - 30)	96			3,283,616
Six Month Resources (50% of 96) *	97			1,541,808
Total Resources (94 thru 97)	98			15,930,804
Total Expenditures & Transfers (90)	99			9,709,370
Six Month Expenditures (50% of 99) *	100			12,582,931
Total 18 Month Expenditures (99 + 100)	101			22,292,301
Tax Required Prior to Operating Grant (101- 98)	102			6,361,497
Operating Grant Tax Relief Portion (Form 108, line 2)	103			0
Tax Required (102 - 103)	104			6,361,497
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			6,361,497

* 50% is the recommended amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Adopted Budget

Budget Form CC-C

2018-2019

Current Funds Unrestricted Postsecondary Technical Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Unencumbered Cash Balance July 1 (Note 1)	1	3,448,655	4,811,938	5,610,764
Transfer to General Fund (Note 2)	2	XXXXXXXXXX	XXXXXXXXXX	
Adjusted Unencumbered Cash Balance, July 1	3	3,448,655	4,811,938	5,610,764
Revenues				
Student Sources:				
Tuition	4	817,872	812,972	546,375
Fees	5			
Total Student Income	9	817,872	812,972	546,375
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered/Non-Tiered State Aid (Form 108)	20	1,568,429	1,663,104	1,173,705
LAVTR	21			0
State Grants and Contracts	22		572,443	194,869
State Retirement Contributions **	23			
Other State Income	24			200,000
Total State Income	29	1,568,429	2,235,547	1,568,574
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	110,068	51,557	500,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Transfer from General Fund	44	1,783,005	1,203,954	1,742,089
Total Other Income	49	1,893,073	1,255,511	2,242,089
Total Revenues (9 + 19 + 29 + 39 + 49)	60	4,279,374	4,304,030	4,357,038
Total Resources Available (3 + 60)	62	7,728,029	9,115,968	9,967,802

** Optional – if revenue is shown, expenditures must be included.

**Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Postsecondary Technical Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	7,728,029	9,115,968	9,767,802
EXPENDITURES				
Education and General:				
Instruction	63	1,593,568	1,789,402	2,329,249
Research	64			
Public Service	65			
Academic Support	66	129,295	398,519	16,883
Student Services	67			
Institutional Support	68	841,714	950,395	961,726
Operation and Maintenance	69	351,514	366,888	354,311
Scholarships	70			
Total Expenditures	79	2,916,091	3,505,204	3,662,169
Transfers				
Non-Mandatory Transfers	82			694,869
Mandatory Transfers	83			
Total Transfers	89	0	0	694,869
Total Expenditures & Transfers (79 + 89)	90	2,916,091	3,505,204	4,357,038
Unencumbered Cash Balance June 30 (62 - 90)	93	4,811,938	5,610,764	xxxxxxx

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Unencumbered Cash Balance July 1	3	40,891	40,891	40,891
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			5,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	0	0	5,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	5,000
Total Resources Available (3 + 60)	62	40,891	40,891	45,891

** Optional – if revenue is shown, expenditures must be included.

Adopted Budget

Current Funds Unrestricted Adult Education	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	40,891	40,891	45,891
Expenditures				
Education and General:				
Instruction	63			5,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	5,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	0	0	5,000
Unencumbered Cash Balance June 30 (62 - 90)	93	40,891	40,891	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			40,891
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			5,000
Six Month Resources (50% of 96)	97			2,500
Total Resources (94 thru 97)	98			48,391
Total Expenditures & Transfers (90)	99			5,000
Six Month Expenditures (50% of 99) *	100			43,391
Total 18 Month Expenditures (99 + 100)	101			48,391
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Unencumbered Cash Balance July 1	3	1,107	1,107	1,107
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			20,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	0	0	20,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	20,000
Total Resources Available (3 + 60)	62	1,107	1,107	21,107

Adopted Budget

Current Funds Unrestricted Adult Supplementary Education Fund	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	1,107	1,107	21,107
EXPENDITURES				
Education and General:				
Instruction	63			20,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	20,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	20,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,107	1,107	XXXXXXXXXX

STATE OF KANSAS
Worksheet CC-H

2018-2019

Current Funds Unrestricted		2018-2019 Proposed Budget							2018-2019	
Auxiliary Enterprise Funds		Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	Scholarship Fund	Speical Instruction Fund	Athletics Fund	College Services Fund	Housing/SU Fund	Proposed Budget
Unencumbered Cash Balance July 1		3	963,862	980,918						1,532,250
Revenues										
Student Sources		9	77,727	3,239,783	1,000,000	250,000	250,000	350,000	1,800,000	3,650,000
Federal Sources		15								0
Gifts and Grants		50	1,398,375	208,200	258,200					258,200
Sales		53								0
Other Income		52		441	500,000	150,000	250,000	250,000	500,000	1,650,000
Cancel of Prior Year Encumbrances		51			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total Revenues		54	1,476,102	3,448,424	1,758,200	400,000	500,000	600,000	2,300,000	5,558,200
Expenditures										
Salaries & Benefits		69		171,931				100,000	218,777	318,777
General Operating Expenses		70	256,949	946,930		250,000	250,000	300,000	479,801	1,279,801
Supplies		71	192,317	462,344		150,000	250,000	200,000	1,251,492	1,851,492
Cost of Goods Sold		72								0
Equipment		73		85,292						0
Scholarships		74	1,009,780	874,040	1,758,200					1,758,200
		75								0
		76								0
		77								0
Total Expenditures		78	1,459,046	2,540,537	1,758,200	400,000	500,000	600,000	1,950,070	5,208,270
Transfers										
Mandatory Transfers		80							349,930	349,930
Non-Mandatory Transfers		81		356,555						0
Total Transfers		89	0	356,555	0	0	0	0	349,930	349,930
Total Expenditures & Transfers (78 + 89)		90	1,459,046	2,897,092	1,758,200	400,000	500,000	600,000	2,300,000	5,558,200
Unencumbered Cash Balance June 30 (3 + 54 - 90)		92	980,918	1,532,250	0	0	0	0	0	1,532,250

Adopted Budget

Plant Funds		2016-2017	2017-2018	2018-2019
Capital Outlay	Line	Audited Actual	Unaudited Actual	Proposed Budget
Unencumbered Cash Balance July 1	3	740,863	808,985	808,225
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24			
PEI Loan Program Income	25			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30	54		0
Current Year Ad Valorem Property Tax	31		7	XXXXXXXXXX
Motor Vehicle Tax	32	1		0
Recreational Vehicle Tax	33			0
Delinquent Tax	34	15	355	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	70	362	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	192,500	197,500	825,000
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Tax Credit Donations Income	44			
Total Other Income	49	192,500	197,500	825,000
Total Revenues (19 + 29 + 39 + 49)	60	192,570	197,862	825,000
Total Resources Available (3 + 60)	62	933,433	1,006,847	1,633,225

Adopted Budget

Plant Funds Capital Outlay	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Total Resources Available	62	933,433	1,006,847	1,633,225
Expenditures				
Plant Equipment and Facility	71	124,448	198,622	825,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	124,448	198,622	825,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	124,448	198,622	825,000
Unencumbered Cash Balance June 30 (62 - 90)	93	808,985	808,225	XXXXXXXXXX
Tax Computation				
Unencumbered Cash Balance (3)	94			808,225
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			825,000
Six month Resources (50% of 96)	97			412,500
Total Resources (94 thru 97)	98			2,045,725
Total Expenditures & Transfers (90)	99			825,000
Six Month Expenditures (50% of 99) *	100			1,220,725
Total 18 Month Expenditures (99 + 100)	101			2,045,725
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Bond and Interest Fund				
Unencumbered Cash Balance July 1	3	145,263	147,513	148,828
Revenues				
State Sources:				
LAVTR	21			0
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	XXXXXXXXXX
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	601,930	498,996	480,394
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	601,930	498,996	480,394
Total Revenues (29 + 39 + 49)	60	601,930	498,996	480,394
Total Resources Available (3 + 60)	62	747,193	646,509	629,222

Adopted Budget

	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Bond and Interest Fund				
Total Resources Available	62	747,193	646,509	629,222
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72	468,687	380,277	372,141
Interest and Fees	73	130,993	117,404	108,253
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	599,680	497,681	480,394
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	599,680	497,681	480,394
Unencumbered Cash Balance June 30 (62 - 90)	93	147,513	148,828	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			148,828
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			480,394
Six month Resources (50% of 96)	97			240,197
Total Resources (94 thru 97)	98			869,420
Total Expenditures & Transfers (90)	99			480,394
Six Month Expenditures (50% of 99) *	100			389,025
Total 18 Month Expenditures (99 + 100)	101			869,419
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			(0)

Adopted Budget

	Line	2016-2017 Audited Actual	2017-2018 Unaudited Actual	2018-2019 Proposed Budget
Revenue Bonds				
Unencumbered Cash Balance July 1	3	9,269	10,269	10,269
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42	104,179		
Cancellation of Prior Year Encumbrances	43			XXXXXXXXXX
Total Other Income	49	104,179	0	0
Total Revenues (39 + 49)	60	104,179	0	0
Total Resources Available (3 + 60)	62	113,448	10,269	10,269
EXPENDITURES				
Principal on Bonds	72	100,000		
Interest and Fees	73	3,179		
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	103,179	0	0
Total Transfers	89			10,269
Total Expenditures & Transfers (79+89)	90	103,179	0	10,269
Unencumbered Cash Balance June 30 (62 - 90)	93	10,269	10,269	0

**NOTICE OF PUBLIC HEARING
2018-2019 BUDGET**

The governing body of Pratt Community College, Pratt County, will meet on August 13, 2018 at 6:00 PM, at The Riney Student Center, for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at the office of the vice-president of finance & operations and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2018 Tax to be Levied (as shown below) establish the maximum limits of the 2018-2019 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2016-2017		2017-2018		Proposed Budget 2018-2019		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2018 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	7,972,530		7,788,281		9,709,370	6,361,497	39.300
Postsecondary Tech Ed	2,916,091		3,505,204		4,357,038	xxxxxxxxx	xxx
Adult Education	0		0		5,000	0	0.000
Adult Supp Education	0	xxx	0	xxx	20,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	1,459,046	xxx	2,897,092	xxx	5,558,200	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	124,448		198,622		825,000	0	0.000
Bond and Interest	599,680		497,681		480,394	(0)	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	103,179	xxx	0	xxx	10,269	xxxxxxxxx	xxx
Total All Funds	13,174,974	39.461	14,886,880	39.413	20,965,272	xxxxxxxxx	39.300
Total Tax Levied	5,880,434		6,180,179		xxxxxxxxx	6,361,497	
Assessed Valuation	148,342,228		156,805,593		161,870,151		
Outstanding Indebtedness, July 1							
	2016		2017		2018		
G.O. Bonds							
Capital Outlay Bonds							
Revenue Bonds	100,000						
No-Fund Warrants							
Temporary Notes							
Lease Purchase Principal	4,177,405		3,737,670		3,419,043		
Total	4,277,405		3,737,670		3,419,043		

* Tax Rates are expressed in mills.

Donna Mei Pfeiffer
Signature and Title Board of Trustee Clerk

Community College Name: Pratt Community College

County: Pratt

FORM 108

STATE FUNDING

	General Fund	Postsec Tiered Ed Fund
1. Total FY 2019 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614.	<u>\$1,216,635</u>	<u>\$1,173,705</u>
2. Portion of FY 2019 State Funding for tax relief	<u>\$0</u>	<u>\$0</u>
3. Portion of FY 2019 State Funding for college operations	<u>\$1,216,635</u>	<u>\$1,173,705</u>

Community College Pratt Community College
County Pratt

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2018-2019

	General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/18*	\$0	\$0	\$0
2. 2017 Actual Taxes Levied*	\$6,443,071		
3. Less: delinquent taxes	<div>0.0%</div> \$0	\$0	\$0
4. Less: 2017 Taxes Received*	\$6,443,071		
5. Total Deductions (add Lines 3 + 4)	\$6,443,071	\$0	\$0
6. 2017 taxes receivable (taxes in process of collection 6/30/18) (Line 2 less Line 5)	(\$0)	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-17 to 12-31-18) (Line 3 x 75%)	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Community College
County
Pratt Community College
Pratt

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS

2018-2019

	Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/18*	\$0	\$0	\$0	\$0
2. 2017 Actual Taxes Levied*	\$6,443,071			
3. Less: delinquent taxes	0.0%	\$0	\$0	\$0
4. Less: 2017 Taxes Received*	\$6,443,071			
5. Total Deductions (add Lines 3 + 4)	\$6,443,071	\$0	\$0	\$0
6. 2017 taxes receivable (taxes in process of collection 6/30/18) (Line 2 less Line 5)	\$0	\$0	\$0	\$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-17 to 12-31-18) (Line 3 x 75%)	\$0	\$0	\$0	\$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)	\$0	\$0	\$0	\$0
*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/18 to 6/30/19	\$376,922		*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/18 to 6/30/19	\$0
Actual Delinquency for 2016 Taxes *	1.2%		*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/18 to 6/30/19	\$0
Estimated Delinquency Rate used in this budget	0.0%			\$0

* These amounts are available from the County Treasurer.

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2018 - 2019

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in
2017-2018 School Year Until March 2019. Revenues will not be received until March 2020 for new levies made in 2018-2019.

	(1) 2017 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1. General	\$6,443,071	100.0%	\$376,922	\$4,698	0.0%	
2. Postsecondary Tech Ed	\$0	0.0%	0.0%	0.0%	0.0%	
3. Adult Education	\$0	0.0%	0.0%	0.0%	0.0%	
4. Capital Outlay	\$0	0.0%	0.0%	0.0%	0.0%	
5. Bond and Interest	\$0	0.0%	0.0%	0.0%	0.0%	
6. Special Assessment	\$0	0.0%	0.0%	0.0%	0.0%	
7. No Fund Warrants	\$0	0.0%	0.0%	0.0%	0.0%	
8.		0.0%	0.0%	0.0%	0.0%	
9.		0.0%	0.0%	0.0%	0.0%	
10. TOTAL	\$6,443,071	100.000%	\$376,922	\$4,698	\$0	\$0
		(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2018-2019.

(b) Divide each fund's tax levy by total tax dollars levied.

(c) Should equal 100 percent.

(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.

(e) These figures are pulled in from Form 112 for the period 7/1/18 - 6/30/19.

(f) The College may place this amount in any or all levy funds.

Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell):

Pratt Community College

Enter county name followed by "County":

Pratt County

Enter year being budgeted (YYYY):

2019

CPI - Consumer Price Index Percentage (%):

2.10%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2018 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2018	Amount of 2017
		Expenditures	Ad Valorem Tax
General	71-204	9,333,881	6,180,120

Fund name for all funds with a tax levy:

General			

Total Ad Valorem Tax for 2018 Budgeted Year

6,180,120

Other (non-tax levy) fund names:

PTE	4,473,307
Auxiliary, Capital Outlay, B&I, Adult Ed/Su	6,431,696
Total Expenditures for 2018 Budgeted Year	20,238,884

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2018 Budget, Budget Summary Page:

General	
	0
General	
	0

Total

2016 Tax Rate (2017 Column)
39.641
39.641

Total Tax Levied (2017 budget column)

5,880,434

Assessed Valuation (2017 budget column)

148,342,228

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2019 Budget Information:

Total Assessed Valuation for 2018	168,725,212
New Improvements for 2018	2,114,623
Personal Property - 2018	2,155,950
Property that has changed in use for 2018	674,086
Personal Property - 2017	7,557,942
Neighborhood Revitalization - 2019	6,855,061

Actual Tax Rates for the 2018 Budget:

<u>Fund</u>	<u>Rate</u>
General	39.413
Total Tax Rates	39.413

Final Assessed Valuation from the November 1, 2017 Abstract	164,192,188
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From the County Treasurer's Budget Information - 2019 Budget Year Estimates:

Motor Vehicle Tax Estimate	328,111
Recreational Vehicle Tax Estimate	4,698
16\20 M Vehicle Tax	19,797
Commercial Vehicle Tax Estimate	27,105
Watercraft Tax Estimate	1,425
LAVTR	0

Computation of Delinquency

Actual Delinquency for 2016 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 0.0%

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2017 Budget Certificate Page

Funds	2017 Expenditure Amounts Budget Authority
General	9,333,881
0	
General	
0	
PTE	4,473,307
Auxiliary, Capital Outl	6,431,696

Note: If the 2017 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 6,180,120
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 6,180,120

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 2,114,623	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 2,155,950	
5b. Personal property 2017	- 7,557,942	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	674,086	
7. Total valuation adjustment (sum of 4, 5c, 6)	2,788,709	
8. Total estimated valuation July, 1, 2018	168,725,212	
9. Total valuation less valuation adjustment (8 minus 7)	165,936,503	
10. Factor for increase (7 divided by 9)	0.01681	
11. Amount of increase (10 times 3)	+ \$ 103,862	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 6,283,982	
13. Debt service levy in this 2019 budget		
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	6,283,982	
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021	
16. Consumer Price Index adjustment (3 times 15)	\$ 129,783	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 6,413,765	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Affidavit of Publication

State of Kansas, PRATT County, ss.

Dena Sattler, being first duly sworn, deposes and says: That she is Publications Manager of the Pratt Tribune, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Pratt County, Kansas, with a general paid circulation on a daily basis in Pratt County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

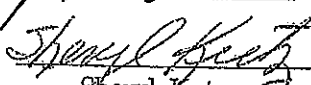
Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of five years prior to the first publication of said notice; and has been admitted at the post office of Pratt, Kansas in said County as second-class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 week(s), the first publication there of being made as aforesaid on the 2 day of August 2018 and 0 subsequent publications being made on the following dates:

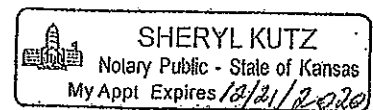

Dena Sattler

Publication Manager

Subscribed and sworn to before me, this 2 day of August, 2018.


Sheryl Kutz
Notary, State of Kansas

My commission expires: 12/21/2020



Publication cost:

LEGAL PUBLICATION

NOTICE OF PUBLIC HEARING 2018-2019 BUDGET

The governing body of Pratt Community College, Pratt County, will meet on August 13, 2018 at 6:00 PM, at The Riney Student Center, for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at the office of the vice-president of finance & operations and will be available at this hearing.

BUDGET SUMMARY


The Expenditures and the Amount of 2018 Tax to be Levied (as shown below) establish the maximum limits of the 2018-2019 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to slight change depending on final assessed valuation.

	2016-2017		2017-2018		Proposed Budget 2018-2019		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of, 2018 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	7,972,530		7,788,281		9,709,370	6,361,497	39.300
Postsecondary Tech Ed	2,916,091		3,505,204		4,357,038	XXXXXXX	XXX
Adult Education	0	XXX	0	XXX	5,000	0	0.000
Adult Supp Education	0	XXX	0	XXX	20,000	XXXXXXXXX	XXX
Motorcycle Driver	0	XXX	0	XXX	0	XXXXXXXXX	XXX
Truck Driver Training	0	XXX	0	XXX	0	XXXXXXXXX	XXX
Auxiliary Enterprise	1,459,046	XXX	2,897,092	XXX	5,558,200	XXXXXXXXX	XXX
Plant Funds		XXX		XXX		XXXXXXXXX	XXX
Capital Outlay	124,448		198,622		825,000	0	0.000
Bond and Interest	599,680		497,681		480,394	(0)	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	103,179	XXX	0	XXX	10,269	XXXXXXXXX	XXX
Total All Funds	13,174,974	39.461	14,886,880	39.413	20,965,272	XXXXXXXXX	39.300
Total Tax Levied	5,880,434		6,180,179		XXXXXXX	6,361,497	
Assessed Valuation	148,342,228		156,805,593		161,870,151		

Outstanding Indebtedness, July 1

	2016	2017	2018
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds	100,000		
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	4,177,405	3,737,670	3,419,043
Total	4,277,405	3,737,670	3,419,043

* Tax Rates are expressed in mills.


Donna Miller, Board of Trustees Clerk

Published in the Pratt Tribune Thurs., Aug. 2, 2018.